(Caption of Cast Office of Regular Requiring Utility	UTH CAROLIN  (se)  atory Staff's Petiti  ies to Report the  ax Cuts and Jobs A	on for an Order	PUBLIC SERVICOF SOUTH  COVER  DOCKET NUMBER: 2017	E COMMISSION
(Please type or print) Submitted by:  Daniel Trammel			SC Bar Number: 74252	
			Telephone: 8647876	551
Address: PO Box 6832			Fax: 8644699	
Gree	nville, SC		Other: N/A	
29606			Email: danieltrammel@yah	noo.com
☐ Emergency R ☐ Other: ☐ INDUSTRY (6	telief demanded in	petition	TION (Check all that apply) equest for item to be placed on peditiously  E OF ACTION (Check all th	
Electric		Affidavit	Letter	Request
☐ Electric/Gas		Agreement	Memorandum	Request for Certification
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☐ Electric/Water		Appellate Review	Objection	Resale Agreement
Electric/Water/T	elecom.	Application	Petition	Resale Amendment
Electric/Water/So	ewer	Brief	Petition for Reconsideration	Reservation Letter
Gas		Certificate	Petition for Rulemaking	Response
Railroad		Comments	Petition for Rule to Show Cause	Response to Discovery
✓ Sewer		Complaint	Petition to Intervene	Return to Petition
Telecommunicati	ions	Consent Order	Petition to Intervene Out of Time	Stipulation
Transportation		Discovery	Prefiled Testimony	Subpoena
Water		Exhibit	Promotion	Tariff
Water/Sewer		Expedited Consideration	Proposed Order	Other:
Administrative M	latter	Interconnection Agreement	Protest	
Other:		Interconnection Amendment	Publisher's Affidavit	
		Late-Filed Exhibit	Report	
		Print Form	Reset Form	

## Condor Environmental PO Box 462 Greer, SC 29652

January 23, 2018

RE: 2017-381-A

Office of Regulatory Staff's Petition for an Order Requiring Utilities to Report the Impact of the Tax Cuts and Jobs Act

Dear Commissioners:

As authorized by the Public Service Commission, Condor Environmental provides wastewater services to customers within its service area in and around Greenville County, South Carolina.

On December 28, 2017, the Office of Regulatory Staff petitioned this Commission to order all South Carolina utilities to report to the Commission regarding the impact of the Tax Cuts and Jobs Act on utility operations. Through Directive 2018-26, the Commission set a two-week deadline for comments from regulated utilities like Condor regarding the timing and format of these reports.

The Tax Cuts and Jobs Act includes a complex set of rules that must be fully analyzed before changes to Condor Environmental's revenue may be properly calculated. Furthermore, audited results for the fiscal year ending December 31, 2017 will not be available before May 1, 2018.

Two weeks is an insufficient amount of time to develop specific positions on all of the matters that are involved in this Docket. Due to the complex nature of the new regulations as well as the unavailability of final financial figures, a deadline of no less than six (6) months should be set for utilities to submit reports on the impact of the Tax Cuts and Jobs Act on operations in South Carolina.

Sincerely,

Daniel Trammel

Attorney

Condor Environmental